IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 21844 of 2006(A)

PETITIONER:

M/S. MUTHOOT HOTELS AND TOURISM VENTURES PRIVATE LIMITED, REPRESENTED BY ITS SENIOR MANAGER, MUTHOOT CENTRE, PUNNEN ROAD, THIRUVANANTHAPURAM-695 034.

BY ADV. SRI.V.CHITAMBARESH
SRI.T.C.SURESH MENON
SRI.SREEKANTH.K.R
SRI.JIBU P THOMAS
SRI.SUNIL J.CHAKKALACKAL

RESPONDENTS:
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1. THE REGIONAL TRANSPORT OFFICER, THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER, FIRST CIRCLE, PEROORKADA, THIRUVANANTHAPURAM.

3. THE ASSISTANT COMMISSIONER, SPECIAL CIRCLE, KVAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 21844/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE CERTIFICATE OF REGISTRATIN DT.12.8.05.

EXHIBIT P2: TRUE COPY OF THE LICENCE NO.5330000965/3/11/00 ISSUED TO THE PETITIONER DATED 27.03.06

EXHIBIT P3: TRUE COPY OF THE COMMERCIAL INVOICE DATED 29.06.06

EXHIBIT P4: TRUE COPY OF THE BILL OF ENTRY IN RELATION TO THE VEHICLE OF THE PETITIONER DATED AUGUST, 2006.

EXHIBIT P5: TRUE COPY OF THE APPLICATION PUT IN BY THE PETITIONER IN RESPECT OF THE VEHICLE DATED 11.8.2006.

EXHIBIT P6: TRUE COPY OF THE JUDGMENT IN WP(C) NO.36716/2003 DT.20.11.2003

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 21844 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp